



State of Wisconsin  
2011 - 2012 LEGISLATURE

January 2011 Special Session



LRB-0835/1

RAC:kjf:rs

## SENATE BILL 5

January 5, 2011 - Introduced by COMMITTEE ON SENATE ORGANIZATION, by request of Governor Scott Walker, Senator Vukmir, and Representative August. Referred to Committee on Judiciary, Utilities, Commerce, and Government Operations.

1     **AN ACT** *to create* 13.085 of the statutes; **relating to:** requiring a supermajority  
2             for passage of tax increase legislation.

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***Analysis by the Legislative Reference Bureau***

This bill prohibits either house of the legislature from passing a bill that increases the rate of the state sales tax or that increases any of the rates of the income tax or franchise tax unless the bill is approved by two-thirds of those members present and voting. The bill, however, specifies that this prohibition does not apply if the legislature passes a joint resolution requiring a statewide advisory referendum on the question of whether the legislature should authorize the tax increase provided in the bill and a majority of voters voting at the referendum vote to approve the tax increase.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3             **SECTION 1.** 13.085 of the statutes is created to read:  
4             **13.085 Bills increasing certain tax rates.** (1) Except as provided in sub.  
5             (2), no house of the legislature may pass a bill that increases the rate of the state sales  
6             tax or that increases any of the rates of the income tax or franchise tax unless the bill  
7             is approved by two-thirds of those members present and voting.

